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MINISTRY OF FINANCE

(Department of Revenue and Company Law)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 16th October, 1964

**G.S.R. 1507.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 36/64, Central Excises dated the 1st March, 1964, namely:—

In the Table annexed to the said notification,—

- (1) for Serial Number 1 and the entries relating thereto, the following shall be substituted, namely:—

“1. Staple fibre

(i) of cellulosic origin

|                             |      |
|-----------------------------|------|
| (a) of less than 1·5 denier | 1·00 |
| (b) of 1·3 denier and above | 0·75 |

(ii) all others 2·00”;

- (2) Serial Number 2 and the entries relating thereto shall be omitted;  
(3) Serial Number 3 and 4 shall respectively be re-numbered as 2 and 3.

[No. 155/64.]

**G.S.R. 1508.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts yarn spun out of synthetic staple fibres falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) and specified in column (2)

of the Table hereto annexed, from so much of the duty of excise mentioned in the corresponding entry in column (3) thereof:—

TABLE

| Serial No.<br>(1) | Description<br>(2)  | Duty<br>(3) |
|-------------------|---|-------------|
|                   |   | Rs. per Kg. |
| 1.                | Yarn spun—  |             |
|                   | (a) wholly out of synthetic staple fibre of cellulosic origin, or   |             |
|                   | (b) out of such staple fibre and cotton only, provided the cotton content of the yarn does not exceed 40 per cent. of its weight  |             |
|                   | (i) of 51 or more counts ; . . . . .  | 0.90        |
|                   | (ii) of 40 or more counts but less than 51 counts ; . . . . .   | 0.60        |
|                   | (iii) of 34 or more counts but less than 40 counts ; . . . . .  | 0.45        |
|                   | (iv) of 29 or more counts but less than 34 counts ; . . . . .   | 0.40        |
|                   | (v) of 22 or more counts but less than 29 counts ; . . . . .  | 0.30        |
|                   | (vi) of 14 or more counts but less than 22 counts ; . . . . .   | 0.25        |
|                   | (vii) of less than 14 counts ; . . . . .  | NIL         |
| 2.                | Yarn spun either out of wholly synthetic staple fibre or partly of such synthetic fibre and partly of any natural fibre, the natural fibre content of such yarn being not more than 40 per cent., if the non-cellulosic fibre content of it is— |             |
|                   | (i) 50 per cent. or more . . . . .  | 3.00        |
|                   | (ii) less than 50 per cent. but more than 10 per cent . . . . .   | 2.25        |
|                   | (iii) 10 per cent. or less . . . . .  | 1.50        |

**Explanation:** For the purpose of this notification the term count means New French Count.

[No. 156/64.]

**G.S.R. 1509.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944 and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 37/64-Central Excises, dated the 1st March, 1964, the Central Government hereby exempts godet waste, under-size cakes waste and reeling and coning waste, falling under the category of rayon and synthetic fibres and yarn and specified in column (1) of the Table hereto annexed, from so much of the duty of excise leviable thereon as is in excess of the duty mentioned in the corresponding entry in column (2) thereof:—

TABLE

| Description<br>(1)   | Duty<br>(2) |
|--|-------------|
|  | Rs. per Kg. |
| Godet waste, under-size cakes waste and reeling and coning waste : |             |
| (i) of cellulosic origin . . . . .                                 | 0.75        |
| (ii) others . . . . .  | 2.00        |

[No. 157/64.]

**G.S.R. 1510.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944 read with sub-section (4) of section 61 of the Finance Act, 1964 (5 of 1964), the Central Government hereby makes the following further amendment to the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 61/64-Central Excises dated the 1st March, 1964, namely:—

In the Table annexed to the said notification, Serial No. 5 and the entries relating thereto shall be omitted.

[No. 158/64.]

**G.S.R. 1511.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944 read with sub-section (4) of section 61 of the Finance Act, 1964, (5 of 1964) the Central Government hereby exempts the excisable goods specified in column 2 of the Table hereto annexed and falling under Item No. 18 of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944) from so much of the special duty of excise leviable thereon under sub-section (1) of the said section as is in excess of the duty specified in the corresponding entry in column 3 of the said Table.

TABLE

| Serial<br>No.<br>(1) | Description<br>(2)  | Duty<br>(3) |     |
|----------------------|---|-------------|-----|
|                      |   | Rs. per     | Kg. |
| 1.                   | Staple fibre of cellulosic origin —   |             |     |
|                      | (a) of less than 1·5 denier . . . . .   | 0·15        |     |
|                      | (b) of 1·5 deniers and above . . . . .  | Nil.        |     |
| 2.                   | Yarn spun—  |             |     |
|                      | (a) wholly out of synthetic staple fibre of cellulosic origin, or . . . . .   | Nil.        |     |
|                      | (b) partly of such staple fibre and partly of cotton, provided the cotton content of the yarn does not exceed 40 per cent of its weight . . . . . | Nil.        |     |
| 3.                   | Viscose rayon yarn—   |             |     |
|                      | (i) below 100 deniers . . . . .   | 1·50        |     |
|                      | (ii) 100 deniers and above but below 120 deniers . . . . .  | 0·50        |     |
|                      | (iii) 120 deniers and above but not above 1,100 deniers . . . . .   | Nil.        |     |
|                      | (iv) Godet waste, under-size cakes waste and reeling and coning waste of cellulosic origin . . . . .  | Nil.        |     |

[No. 159/64.]

B. N. BANERJI, Additional Secretary.

